

Responsible social accounting communities, symbolic activism and the reframing of social accounting. A commentary on new accounts

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Abstract: This paper is a speculative and exploratory essay on the emerging field of social accounting. In essence, the paper explores whether the fact that most social accounting has, traditionally at any rate, being promulgated by accountants might be a partial explanation for its self-disciplining limitations and, arguably, its weak inroads into discourse and practice. Through the lens of Erik Olin Wright's work, the paper reconsiders the potential of the social accounting project(s) and argues for the importance of accounts as a means of interstitial transformation as a complement to the traditional privileging of accounts directed towards symbiotic transformations.

Response to Reviewers: See previous notes - we have responded to all the comments

New Accounts: Toward a Reframing of Social Accounting

ABSTRACT

This paper is a speculative and exploratory essay on the emerging field of social accounting. In essence, the paper explores whether the fact that most social accounting has, traditionally at any rate, being promulgated by accountants might be a partial explanation for its self-disciplining limitations and, arguably, its weak inroads into discourse and practice. Through the lens of Erik Olin Wright’s work, the paper reconsiders the potential of the social accounting project(s) and argues for the importance of accounts as a means of interstitial transformation as a complement to the traditional privileging of accounts directed towards symbiotic transformations.

New Accounts: Toward a Reframing of Social Accounting

1. Introduction

The process of social change is too complex and too deeply affected by contingent concatenations of causal processes to be represented in the form of detailed road maps for change. In any case, we don't have a map available. And yet we want to leave the place where we are because of its harms and injustices. What is to be done? Instead of the metaphor of a road map guiding us to a known destination, the best we can probably do is to think of the project of emancipatory social change as more like a voyage of exploration. We leave the well known world with navigational devices that tell us the direction we are moving and how far from our point of departure we have travelled, but without a road map which lays out the entire route from the point of departure to the final destination. This has perils, of course: we may encounter chasms which we cannot cross, unforeseen obstacles which force us to move in a direction we had not planned. (Wright, 2006, p25).

In this essay, we focus on those elements of social accounting that aspire to be liberating, emancipatory and confrontational (Gallhofer and Haslam, 1997; Thomson and Bebbington, 2005; Owen, 2008; Spence, 2009) guided by Wright's simple but helpful message (Wright, 2006; 2010). In his continuing attempts to analyse, articulate and imagine how society, particularly in its capitalist forms, might be changed so that some of its more malign influences might be (at a minimum) assuaged, Wright offers a liberating framework that not only bears some (unusual but well-grounded) optimism but also speaks directly to 'the' social accounting projects(s)¹. That there may be many social accounting 'projects' or that a considerable proportion of social accounting literature, research and practice is (often explicitly) managerial is not in question. Equally, that an increasing proportion of social accounting academic enterprise might be categorised as broadly descriptive and indeed as looking more like 'normal science' is similarly not at issue here.

Over a long period of time Wright has developed the idea of three broad "traditions of change". These he categorises as (a) *rupture* or *crash*; (b) *interstitial* and (c) *symbiotic*. We will use these categories as a starting-point in developing a more radical and critical account of what social accounting could be, and needs to be.

The first of these is, as its name suggests, violent and broadly revolutionary. It accords closely with Marx's notions of the collapse of capitalism through its own internal contradictions and, perhaps importantly, seems more likely in the early years of the 21st

¹ In keeping with much of the prior literature the term "social accounting" is used generically to include all forms of social, environmental and sustainability reporting, accounting, and audit.

Century than it has at any time since 1968. The worldwide financial crises and especially the financial crises in the euro zone, the obscene irresponsibility and collapse of financial institutions, the growth of inequality, ecological crisis and any number of tensions over population, religion, imperialism and/or terrorism – all these have contributed to making a collapse of capitalism thinkable. Herein may lie the most likely seeds of change – for better or for ill – but we do not suggest, at this point at least, that social accounting might be actively engaged in this process².

The second and third categories can, we suggest, capture nicely the intentions and failings of much of the emancipatory social accounting projects. *“Interstitial”* is a term used by Wright to refer to new institutions that are built “in the niches of capitalism”. This notion derives from the obvious recognition that hegemony is never complete and that, equally, a capitalist society is never completely capitalist. There always exists within capitalism many non-capitalist forms whether these be part of the public sector, part of civil society or in family, religious or grass roots initiatives. His personal agenda for change relies upon the building of non-capitalist forms within the niches of capitalism and he illustrates what he means by reference to four examples: participatory city budgeting, Wikipedia, the Mondragon worker cooperatives and unconditional basic income, (Wright, 2010, Chapter 1).

The third option for change within contemporary capitalist societies, *sympiotic transformation*, relates, as the name suggests, to an incremental reformist agenda whereby we institute and encourage ideas and initiatives that appear to sit well within capitalism but have the potential to ameliorate and even modify aspects of the system. Wright’s intentions here relate predominantly to direct engagement with the state although direct engagement with other institutions does not seem to be entirely ruled out. In either case, the dangers of co-option are explicitly recognised by Wright (Borowiak, 2012). For Wright, all three strategies can bring about changes in the current world: particularly from our point of view, building new institutions in the cracks of society and developing new forms of participatory politics can, perhaps, bring about at least partial ruptures in the capitalist fabric.

There seems little question that the majority of the efforts at emancipatory social accounting projects have been directed towards *sympiotic transformations* – for better or for worse. It is within this framing that we wish to revisit and re-evaluate (again) the efforts of social accounting and, in particular, ask whether the attachment to “accounting” – as conventionally understood – has been more of hindrance than a help. Our primary focus, however, is on

² Although some readers may regard the later sections of the paper as implying a degree of commitment towards a revolutionary change in the practice and effects of accounting.

what Wright would classify as strategies of *interstitial* transformation by means of external social audits, shadow or counter accounts. There have been attempts to invigorate such transformations as potentially disciplinary in their own terms (Hambrick and Chen, 2008) and that literature provides the trajectory for this essay, (see, for example, Medawar, 1976; Gray, Owen Maunders, 1991; Owen et al, 2000; Spence, 2009; Dey et al, 2011).

This paper offers a further reconsideration of social accounting, its achievements and its burdens and begins to explore how a wider conception of accounts and accounting could offer a challenging and promising future direction for social accounting. The paper is, consequently organised as follows. Section 2 considers the purportedly emancipatory social accounting projects as examples of *symbiotic transformations* – examples that have had some success but which have, as Wright suggests, been subject to co-option. Section 3 then rehearses the nature of accounting and the extent to which the emergence of social accounting projects from the background of accounting may itself have sowed some of the seeds of social accounting's partial failures. Section 4 rehearses the basic public data around un-sustainability before we return to examine some of the potentials of accountability in Section 5. Next, section 6 looks at the almost infinite array of accounts that a social accounting project might embrace once it weakens the shackles of conventional accounting and looks more analytically at the possibilities of accountability. The section also briefly illustrates some of the emergent new accounts that are already in the literature. Section 7 draws a few conclusions.

2. Social Accounting as Symbiotic Transformation

The emerging field of social accounting (Hambrick and Chen, 2008) has, unquestionably, focused upon the desirability of new additional - or at least complementary - accounts of organisations' social and environmental activities. The focus has been principally on the larger commercial organisations and especially on multi-national enterprises (MNCs) and the principal thrust has been on the prospects and practices of self-reporting – whether as a consequence of legislation or done voluntarily. The motivation for such a focus is not hard to find. At an empirical level, the larger commercial organisations have historically been the most likely to voluntarily produce social and environmental data (thus giving researchers something to research) and disclosure legislation has typically kept the larger companies as its target – whether we are looking at Denmark, France, Germany Japan, UK, USA, and so on. At a normative level the focus on the larger commercial organisations is understandable as a result of the enormous influence these entities have on matters as diverse as

consumption patterns, global trade, government policy, employment, wealth creation (sic), environmental destruction or technological advances, (Beder, 1997; 2006; Henriques, 2007; Henriques and Richardson, 2004; Korten, 1995). A responsible academic community concerned about inequities, structural problems and declines in democracy (for example) has a number of places upon which to turn its analysis: for a business and management discipline, a focus upon large commercial organisations seems entirely appropriate.

There is likely a further range of influences on why social accounting might focus so closely on the larger commercial organisations³ and that is to do with the nature of accounting itself. Most early researchers into social accounting (and perhaps a majority even now) were initially trained and educated as accountants. The focus of most accounting education and training is upon commercial organisations where the accounting issues – especially when viewed in conjunction with financial markets – are so much more pressing, complex and ubiquitous. It seems therefore entirely plausible that accountants used to dealing with the reporting and standards of large commercial organisations and the influences of complex stock markets would naturally maintain the same approach when starting to question the (social and environmental) roots of accounting, its ethics and its accountabilities.

This brief speculation about the early influences of accounting on social accounting helps direct our gaze towards a number of potentially telling issues that might assist us in understanding social accounting's successes and failures in its mission to change (at least some important parts of) the world. In the first place, there is an (in retrospect) arresting commitment to *symbiotic transformation* present throughout the social accounting project(s). This observation applies less to the managerial themes in social and environmental accounting for these have aimed at developing organisational procedures and methods to tease out possibilities that are both appropriate to the firm and have the potential for social and/or environmental advantage (the so-called win-win opportunities, Walley and Whitehead, 1994). The observation applies most obviously to the more avowedly emancipatory social accounting which has focused upon ways of extending current practices and/or deriving new forms of reporting and accounting which could be thought to derive from – and sit relatively comfortably with - existing corporate rationalities, (see, for example, Bebbington et al., 2001). Indeed, most proposals for policy and practice changes that have emerged from the social accounting projects so far have been expressed in terms to which commercial and accounting interests could not – at least overtly and coherently – express

³ There is almost certainly a further fourth reason deriving from (what we choose here to allege is) the tendency of researchers to follow other researchers: once the research had initiated around commercial organisations it is to be expected that much of the rest of the emerging community might follow. Ironically, we could probably employ a derivation of Institutional Theory to help explain this.

objections (see, for example, Spence and Gray, 2007). Such self-discipline may well be unconscious at times but upon reflection, much of it was explicit and predicated upon the possibly naïve belief that accounting, professional, education, commercial, business and political interests would find such suggestions acceptable - expressed as they were in the coding of current systems.

Such a motivation resonates closely with a recent articulation from John Ehrenfeld:

I believe that there is a direct, but not easy, way out of this stalemate [over sustainability]. It springs from the tried and trusted practices that deal with other forms of addiction and routine pathological behaviour. We must first begin by bringing destructive patterns into view, raising them from the unconscious corner to which they have been sent hopefully out of view like a poor relative to be shunned. [Ehrenfeld, 2006, p12]

That is, through the eyes of a social accounting project, there is something very attractive about the notion that organisations could in a reasonably systematic and coherent manner, provide relatively cheap information to wider stakeholders in such a manner that the body politic had a greater and more realistic understanding of the possibilities and limitations of commercial entities regarding social justice, environmental damage and sustainability. As we shall see later in the paper, this remains a less naïve and worthy ambition.

That such change has been somewhat marginal, has done little (if anything) to change the systems of power and consumption and has led to the social and environmental agenda being captured by business interests is a tragedy, and perhaps predictable, but it does not, of itself, determine that the ambition was somehow not worthy. Such symbiotic notions *have* gained some traction within commercial organisations – whether through environmental management systems, stakeholder dialogue or, most especially, the changed landscape of commercial language as a result of social and environmental reporting initiatives.

How much these attempts in symbiotic transformation have been tied to accounting as source praxis and discipline and whether they have been hampered by that attachment is something we wish to briefly consider in the next section. But first we suggest a few key *pros* and *cons* arising from the derivation of the field social accounting from that of conventional accounting.

There is a range of subtle but substantive advantages which have probably accrued to the symbiotic social accounting projects from the background of accounting. We offer no evidence here but could envisage a worthwhile systematic investigation of these assertions. The accountants' (at least ostensible) attachment to and training in the derivation, collation and systematic reporting of data which is evidentially supported by confirmable information

systems is present through much of the more analytical approaches to social accounting and is clearly evident in the critiques of the vacuous excuses for reporting so frequently offered by organisations and their supporting bodies, (Doane, 2000; Henriques and Richardson, 2004). Equally, the prospect of digesting complex data in a usefully representable manner that provides information for educated readers offers its own attractions. Accountants should bring an adherence to consistency of data collation and measurement; a recognition of the limitations of numbers and a transparent pragmatism in articulation of deeply complex economic, social and environmental manifestations. The training of the auditor ought to make the standards required of evidence as high as can be feasibly expected in such a setting. And the focus on the most economically powerful and seeking to hold them to account has the patina of a worthy exercise very clearly in the public interest.

Inevitably, of course, these very advantages will also be the root of the weaknesses of a commercial accounting attachment in social accounting. Perhaps the most striking of these relates to (a) the panoply of other organisations (especially non-profit and/or not strictly capitalist organisations) for whom accounts might usefully (and, indeed, more usefully) be considered; (b) the continuing focus upon organisations as the locus of the accounts; and (c) the huge range of possibilities of other types of accounts.

These three striking issues are those we wish to consider in some detail towards the end of the paper as having potential as *interstitial* transformations. For the moment, we digress to consider the baggage(s) of accounting before we then re-examine context in the forms of sustainability and accountability.

3. In the Beginning There were Accounts

"Isn't anarchy what we have now?.....uncontrolled industrialisation, poverty and pollution, all leading remorselessly towards environmental catastrophe. We possess the technological knowhow to water, feed, shelter and educate everyone on earth, instead we pursue a blind strategy of so-called economic growth, which leaves a minority gorged and bloated, the great seething majority wretched and desperate, and which is steadily poisoning the planet we depend on. This is anarchy of the worst kind, masquerading as normality, lulling us into a foolish sense of security, even as we unwittingly commit collective suicide" Kebbe (1992) p193

"Will the world really be stupid enough not to do what is perfectly doable....? I am sad to say that my answer is yes. I believe the world will be sufficiently stupid to postpone meaningful action." Randers (2012) (p236)

"When we view economic activity through the lens of financial numbers such as profit, cost, income, GDP, it becomes a quantitative abstraction, completely separated from the concrete activities that produce such numbers. Indeed, corporations are seldom held

accountable for the true social and environmental costs of their actions, including polluted air and rivers, toxic food, scarred landscapes, scarce or tainted water, discarded human lives and communities” Johnson (2012) p5

To say that the world is changing rapidly is to say nothing new. To observe that accounting, that potentially most exciting of arenas of study, is not changing at the same rate is perhaps more contentious (Hopwood, 2007). As Hopwood has argued “*Accounting has been a craft that has had no essence. It has changed significantly across time, adopting new forms, methods and roles*” (Hopwood, 2007, p1367). Increasingly in recent years it appears to resist change at a time when there is more challenge than ever before (see Lee, 1990 amongst others). This resistance to change is as evident in the academy as it is in practice, (Hopwood, 2007). This is hardly a matter for celebration. But as well as raising questions about how and where change occurs (or doesn’t occur) in accounting or whether change occurs (or does not occur) at all, there is, inevitably, some broad need to know which ‘accounting’ it is of which we are speaking. This can get extremely self-referential and tautological. But it raises some interesting departure points. Miller’s excellent essay on “The margins of accounting” (Miller, 1998), whilst recognising that many of the interesting innovations in accounting occur at the margins of the discipline, nevertheless seems content to restrict its understanding of accounting to “calculative practices” and “calculative technology” (p608). So, by inference, for Miller, the giving and receiving of (say) casual verbal accounts of (say) past events, pleasures and pains experienced and/or ambitions held would probably fall outside “accounting”. It would certainly fall well beyond the ken of what those who might call themselves “accountants” would imagine “accounting” to be, one might suspect.

It might be that Miller, possibly implicitly, recognises (conventional) accounting’s deeply symbiotic relationship with capitalism, governance and governmentality in such a way as to make consideration of “accounting” independent of the forces which support it - and which accounting in turn supports – something of a nonsense. This is probably not a purely empirical matter (cf. Power, 1991; 1992)⁴ – if, indeed, anything can be – but even though it is perfectly possible to imagine that accounting can change itself, the evidence that accounting and accountants exercise the most bizarre forms of self-disciplining to avoid change is at least as compelling.

⁴ Power’s arguments explicitly recognising that accounting could itself be transformative of the institutions which accounting helps control, govern and reify.

Somewhere within Miller's expanded notion of accounting, and somewhere between that and the ubiquitous giving and receiving of accounts (Arrington and Francis, 1993) probably lies "social accounting". Although social accounting can be thought of as "the universe of all possible accountings" (Gray, 2002) there is yet further we might take matters to the point where all of social life (including social interactions with the environmental and with the economic for example) might be viewed as the giving and receiving of accounts. Such a liberating notion may prove not to be especially useful (Owen, 2008) but it does open the door for a social accounting which finally leaves "conventional" accounting behind as just one of the possible ways in which accounts might be envisaged and it simultaneously challenges us to abandon the conventional and constraining self-disciplining limitations that so much social accounting seems so content to embrace. Indeed, might social accounting prove to be more effective if it abandoned the constraints and self-disciplinary habits of conventional accounting as its parent discipline?⁵ Certainly it remains a tantalising conundrum to dwell upon the extent to which (if at all) social accountants are imbued by an unconscious deference to capital and convention and constrained by the realist, modern and myopic instincts that conventional accounting seems so keen to celebrate.

It is plausible to suppose that the giving and receiving of accounts is a ubiquitous human activity (Arrington and Francis, 1993) and that all aspects of human interaction might be studied through the giving, receiving, construction and understanding of those accounts. To say this is not to imply that an analysis of accounts in the broadest sense offers a better lens on human existence than any other focus. However, the way in which accounts can – and do – cross cut across pretty much any other category of human existence we might choose – be it (say) language, literature, organisations, families or markets, etc. – gives us no reason to fear lesser (as well as different and additional) insights. For the time being at least, we will take it that pragmatic considerations alone suggest that some attachment to a disciplinary anchor, in this case the discipline of accounting, is appropriate.

In fact, it would be a mistake to underestimate the potential of accounts in any society – especially complex modern societies. Accounts are, at their most enabling when they engage in that critical practice that Foucault refers to as – *parrhesia* or 'fearless speech' (Foucault, 2001) and which the Quakers call "speaking truth to power". If we are to move away from accounts that operate in ways complicit with repressive forms of control and surveillance, then taking on the task of confronting of power with the 'truths' of its actions as a key task of accounting itself might offer a means to re-engage with issues of genuine

⁵ We acknowledge the echo of a prior literature here; perhaps most appositely, Medawar, 1976; 1978; Gray, Owen and Maunders, 1991; Spence 2009).

democratic responsibility in both social and environmental terms . Seen in this light, accounts are not just potentially ubiquitous but their possibilities are enormous.

The exploration of this potential ubiquity of accounts must involve recognition of the fact that there is no *a priori* reason for restricting accounts to any particular form of representation, any particular medium of expression or, as Cooper et al, (2005) and Spence (2009) suggest, to organisations *per se*. Equally, of course, accounts about, from and for the range of organisations remain matters of interest as do both formal and informal accounts as well as the meanings, influences and tensions of economic and financial accounting, environmental and social accounts and accounts of un-sustainability. It might well be equally self-evident that this is not a line of reasoning with which accountants can be assumed to be comfortable. Indeed, a perennial criticism of accountants is that they do indeed know, in some *ex cathedra* manner, what is and what is not 'accounting'. As Hopwood so eloquently stated it:

"There were then, there have been in the intervening period, and there are now people who think that they know what accounting – and auditing for that matter – is. How wrong these people are. They are the ones who list the attributes of the status quo, seemingly wanting to confine the new to being within the boundaries of the old" (Hopwood, 2007, p1367)

Whilst there might be some dispute in the literature over just how much an eternal verity this actually is, (see Lee, 1990), it is not a critique of conventional accounting as such that concerns us here. Rather the concern is the extent to which the artificial and totalising claims of conventional accounting have inadvertently shackled the potentials of social accounting as, for example, Shenkin and Coulson (2007) and Spence et al, (2010) argue. Indeed, as accounting broadly can be understood – and in all probability has come to understand itself – as a practice of control and surveillance there remains the danger that accounting cannot self-reflect upon what it is that it seeks to control and monitor and on whose behalf this is undertaken. To the extent that social accounting broadly seeks to empower and emancipate, as well as being a mechanism of control and surveillance – it would be a control and surveying of the powerful on behalf of the oppressed and dispossessed.

It must remain a moot point to what extent the resistant nature of accounting, its narrowness, its adherence to a tiny range of strictly formal accounts within the purely economic, (Thielemann, 2000; Wright, 2006) or its focus on (typically commercial) organisation is imported unconsciously into any social accounting. Or perhaps the problems lie in accounting's adherence to the technical plus its claims to justification either through process (Brennan and Malpas, 2010) or through a moral appeal to the economic and profit seeking

(Jacobsen, 1991)⁶. Or is it simply the naivety of an attachment to (voluntary) self-reporting by organisations in capitalism (as Puxty, 1986, 1991; Spence, 2009; argue), that might arguably fatally hobble any social accounting project?

Broadly the principal thrust of social accounting has been to develop symbiotic transformations in the forms of accounts and through which social and environmental accountability might be discharged. Predicated upon the notion that capitalism and democracy claim a symbiotic relationship and that accountability is a *sine qua non* of a democracy the idea has been that holding organisations (especially large commercial organisations) to account would permit the possibility of substantive social and environmental change. Indeed, as Owen has argued, accountability is a truly radical notion.

Although there has been some challenge to unqualified acceptance of “transparency” (Roberts, 2009), and transparency is itself always an equivocal concept, it seems unquestionable that any aspiration to articulate debate requires data - and data to which we can get close and upon which we can rely (Latour 2004). Equally, any aspiration to democracy requires that recognition of rights to information be given attention and whilst any pursuit of unqualified transparency may well be potentially malign, the establishments of rights to information within relationships of accountability has persuasive power both morally and as part of any understanding of social contract. Accounts become part of the defining terms of those relationship –reifying, enacting and defining as well as discharging and renewing the relationships. We see the principles of accountability as central to this and key to the development of new accounts. Equally, there is a growing literature which seems to be intent on undermining accountability and so we will return to explore the matter further below.

4. Sustainability and the Changing Context

⁶ These thoughts do prompt the speculation that there may be different forms of conventional accounting and to this extent the broad-brush arguments against accounting may need greater nuance. That is, there is probably a worldwide accounting at the bookkeeping level where small organisations and record keeping involve predominantly cash and cash promises. It is difficult to turn the full force of critical accounting onto this practice one suspects. Accounting, itself, then emerges over the top of the bookkeeping though still often retaining the language and excuses of bookkeeping (Lee, 1990) – an inconsistency itself worthy of further exploration. But it seems likely that there are nuances to be understood between the broadly Anglo-American investor accounting; the managerial and rule-based accounting of Germanic (and possibly French) influence); and the still (as far as we can tell) under-analysed issues tied up with pre-financial markets accounting in Asia and the Middle East. For each the capture by capital versus the sense of the social and community seems to differ in important ways. In particular, few accountings seem to traditionally have been sensitive to deeper environmental contingencies.

If everyone lived like an average resident of the USA, a total of four Earths would be required to regenerate humanity's annual demand on nature (WWF Living Planet Report 2012 p44)

The usual means of demonstrating that humanity's ways of organising itself are profoundly un-sustainable is through the use of the ecological footprint – a measure of the amount of space that (in this case) the species is using to support its ways of life. The latest projections show that humanity is consistently and increasingly using planetary 'capital' as 'income'. This is obviously un-sustainable. This is represented in Figure 1.

Figure 2 by contrast shows the same data when compared with populations and bio-capacity. The message remains fairly obvious.

Of perhaps more immediate relevance is the question of where this over-use is located. Whilst we would have thought that it was fairly self-evident that those who use and consume the most are consequently the least sustainable, political and business discourse often suggests otherwise. Figure 3, re-created from the data accompanying Randers, (2012) leaves us in no doubt on this question. Broadly speaking, the higher the income of a country, the greater is ecological debt or over-consumption.

Just to round off this necessarily superficial outline of the context, we include Figure 4 – again taken from the WWF *Living Planet Report 2012*. Here WWF offer some principles which a somewhat more sensible and sustainable humanity might adopt. Even at the level of gentle cajolery that is WWF's stock-in-trade, the extent of the radical change necessary to reverse the depredations of rapacious financial capitalism is apparent. There is very little suggestion of a 'business as usual' scenario here.

Faced with the overwhelming evidence of un-sustainability and the nearly as persuasive evidence that it is business, modernity and capitalism that are amongst the most likely culprits, it is difficult to know how to proceed when the seemingly self-evident demand for response is so easily ignored, repudiated or co-opted. This is not so much a *cri de coeur* for consensus so much as a bewildered response to the refusal to respond.

".... Most people have tacitly agreed that it is socially inappropriate to pay attention to climate change. It does not come up in conversation, or as an issue in voting, consumption, or career choices. We are like a committee that has decided to avoid a thorny problem by conspiring to make sure that it never makes it onto the agenda of any meeting. people have decided that they can keep climate change outside their "norms of attention" through a selective framing that creates the maximum distance" (Marshall, 2012, p26)

As Brennan and Malpas (2010) argue self-deception, contradiction and mistrust are increasingly inevitable consequences of corporate sociopathic tendencies but not ones that moral agency should be willing to accept. Latour (2004) similarly bewails the increasing tendency to hide behind a post-modern sophistry that refuses to engage with facts of whatever sort. Malpas (2012) attributes what looks astonishingly like intellectual cowardice to a demise of ethics itself and citing Onora O'Neill's 2002 Reith Lectures identifies a:

"loss of trust in contemporary society, or, perhaps better, the loss of trust as that is part of our institutional and governmental systems. Those systems have become structures predicated on a generalised distrust, combined with a blind reliance on the industry of audit and accountability" (p10).

Is there no longer an appetite to address matters of conflict and power? Or is it that there is actually no longer a capacity to do so? We are moving further away from the grounding of praxis not closer to it as Latour would have us do. In such circumstances it perhaps becomes less bewildering that not just capitalism and business but accounting and academe are (unwittingly?) compliant in the appropriation, emasculation and normalisation of unsustainability, starvation, poverty, species extinction and so on.

Nowhere does this seem to be more pronounced than in accounting and reporting where 'sustainability reporting' has nothing evidentially to do with sustainability, where researchers will uncritically examine initiatives in 'sustainability reporting' which have nothing to do with sustainability and enormously influential movements like GRI and IIRC pass almost without murmur (but see Dumay et al, 2010; , Laine, 2010; Milne et al, 2009; Moneva et al, 2006). Indeed the levels of critique about accounting as a subject, about the profession and about accounting education and research whilst, on the one hand perhaps illustrative of a critical self-reflection within the discipline might equally be taken as reflecting a potentially woeful disciplinary practice. If so, then may be some of social accounting's criticisms might be derived from fundamental flaws in accounting education, training, practice and research.

Certainly mainstream accounting has seemed exceptionally resistant to engaging with the critiques offered – whether from overtly critical sources or from other more apparently benign commentators (Locke, 2012; Johnson, 2012). So although there may well be value that that can be drawn from conventional accounting, its mores, conventions, training and conceits, it seems that social accounting might as well abandon direct attachment to its parent and look for other foundational principles and guidance for its praxis. Accountability offers one such departure point.

5. The Radical Potential of Accountability⁷

There are many kinds of accounts and accounting. We take things into account, give account, hold others (and ourselves) to account. Novels and movies often revolve around confrontations, days of reckoning, when accounts are settled and paid, in full or in part. It is not too much to say that while all relationships involve accounts of one kind or another, not all accounts need necessarily involve accountability. Nevertheless, accountability seems to be a fairly ubiquitous phenomenon that arises, in some form or other, in nearly all relationships. Gray et al (1996, p.38) define accountability in one well-known sense: “*The duty to provide an account or reckoning of those actions for which one is held responsible*”. Accountability arises as a result of a relationship between two or more parties (be they individuals, loose associations or organisations), and its nature is determined by the social and moral context in which the relationship is manifest. Each individual will have a myriad of relationships – with, for example, friends, family, workmates, colleagues, merchants, local community, Facebook contacts, casual acquaintances, as well with the state, companies, NGOs and other organisations. Each of these relationships will be different in character – some emotional, some economic, some casual, some intense and so on. What is considered reasonable behaviour within the relationship and thereby governs behaviour of the parties is the context in which it takes place. Different cultures, different generations, have different acceptable standards as to how (say) a child treats a parent, a man treats a woman, a student treats a teacher, a friend treats a friend, a company treats an employee and a merchant treats a customer. This combination of the nature of the relationship and the context and “rules” governing that relationship lead to, what Dillard calls, an “ethic of accountability” (Dillard, 2007).

That is, each relationship has a moral dimension determined by the nature of the relationship, the actions expected and/or required in the relationship and the community context. One aspect of this moral dimension is the requirement to offer “accounts” – to explain oneself, to articulate one’s intentions and aspirations, to offer detailed explanations of one’s actions. This is accountability – and we undertake it all the time with varying degrees of success, formality and transparency. It is, we might note, at the very heart of the philosophically foundational notion (foundational, that is, to any sort of reflective human life) that is the commitment to the giving of *reasons*.⁸

⁷ This section draws heavily from Gray et al (forthcoming)

⁸ See, for example, Scanlon’s discussion of reasons and morality (Scanlon, 1988).

Such accounts, such reason-giving, will, on a personal basis, often be constituted in very informal fashion – the accounts offered will be expressed in casual comments, brief stories about my day at work, my evening out, my weekend, my efforts for the group, my borrowing of your resources etc. Such informal accounts arise due to, what we might (in a Rawlsian sense) call “closeness”⁹: where there is an intimacy, a neighbourliness, or some other form of social or ethical proximity such that formal accounts appear as an anathema, an insult even, (“pay me back when you can”). The greater the closeness, the less the need for formality. (See also Shearer, 2002). By contrast, the greater the distance, the more the need for formality – and this is where what we normally think of as formal accountability really starts to matter. ‘Distant’ relationships can generally be assumed to require some sort of formal ‘accounts’, which in turn would typically require some formality over the rules governing, for example, public statements and, hence, a more formal accountability, (see, for example, Gray et al, 2006). Crucially, the very essence of financial and economic relationships is that they do not encourage – actually they discourage – closeness. Thus the more a relationship is dominated by the economic, the less closeness there is likely to be and the more the relationship will require formality in the accountability at issue (see also Thielemann, 2000; Schweiker, 1993).¹⁰

To what extent do all relationships, and so perhaps all account-giving, involve power and the exercise of power? This very much depends on how the notion of power is itself theorized. From one perspective, power can be understood in terms of nothing other than the social and political differentiation that is itself productive of social and political structure, and so one might say, is productive of social and political life as such, power is implicated in any and every relationship, and will be at work in the operation of accountability itself. From another, perhaps more commonplace, viewpoint, power involves the capacity for social and political action – essentially understood in terms of the capacity to exert influence or authority over others, whether that influence or authority is formally or informally constituted (the manager exercises power over those managed, and that power is formally defined, although the manager may also exercise power through personal influence, perhaps appropriately and perhaps inappropriately, and that power will be largely informal and ill-defined). In this sense, power may be thought to be a feature of some, but not all, relationships. It will be a feature

⁹ The notion of ‘closeness’ relates to the idea that the closer individuals and groups are physically, intellectually, professionally and in terms of their values the less formal need be the mechanisms of accountability and the more informal will be the accounts. The discharge of accountabilities can arise casually or even non-verbally between peoples. Although the notion is derived from John Rawls (Rawls, 1972), Rawls’ notion is one of ‘close knitness’ not ‘closeness’. They are not the same idea and whilst this notion of ‘closeness’ may well be Rawlsian in intent, it is not taken from Rawls directly.

¹⁰ This is a generalization to which there are important exceptions. For example, fraud and corruption are often abetted by quite intimate relations between those who are colluding in order to deceive others.

specifically of those relationships in which there exists some significant inequality between the parties to that relationship.

In this latter sense, accountability need not itself involve the exercise of power, and the giving of accounts may operate even within relationships in which there is no significant inequality between the parties. There is an interesting and important complication that arises here, since one might argue that within a relationship in which there exists an obligation to render an account, that obligation itself gives rise to a power that belongs to the one to whom that account is to be rendered – a power that can be expressed in the capacity to make the demand for such an account. Perhaps it is a moot point as to whether or not we should construe this in terms of 'power' at all. Yet it may be significant that we do. In situations of great inequality, in which there is significant difference in power (often in terms of both the formal and informal structures of power), it may be crucial to recognise the presence, even there, of a residual power that can never be erased, and that consists just in the power to demand account. Such a power, which might be understood as also the basis for any form of resistance to power, and so as itself empowering, is exactly what is at issue in the idea of "speaking truth to power", or of fearless speech, *parrhesia*. Here what opens up is indeed something of the genuinely radical potential that may be thought to be contained within the notion, so often deployed in support of existing power structures and their accompanying inequalities, of 'accounting' and accountability.

Before we move too far down the road towards the more radical potential that is indicated here, there is more to be done to further articulate the notions of accounting and accountability that are at issue, and especially to explore the way in which accountability might enter into relationships. There are two broad responsibilities or duties (however formal or informal, explicit or implied they might be) that can be identified as operating within any relationship: the responsibility to undertake certain actions, or forebear from taking actions, and the responsibility to provide an account of those actions¹¹. Gray et al., (forthcoming) express this essential heuristic in a simple (albeit procedural) accountability model. (See Figure 5).

¹¹ The simplest, most familiar, *formal* case of accountability is that of the shareholders and a company. The directors of a company have a responsibility to manage the resources, both financial and non-financial, entrusted to them by the shareholders *and* a responsibility to provide an account of this management. We can therefore see the annual report and the financial statements as this account - as the mechanism for discharging this accountability. How well the statements succeed in discharging the accountability is, of course, another matter. The essential elements of this process arise from a relationship between the directors and the shareholders; the relationship is almost exclusively economic *and* it lacks closeness; it is a relationship which is defined by society, in this case through, *inter alia*, the Companies Acts, and which provides the shareholders with a right to information.

The simple model suggests that the required flows between the parties and the actions and accountability required will be a function of the relationship, which might be thought of as some sort a 'contract', between the parties. This, in turn, will reflect the social context of that relationship, (e.g. the importance that society – however determined - places on, for instance, the flow of capital to the company in return for the privileges of limited liability and rights to information, or the levels of mutual support expected by members of a family).

FIGURE 5 ABOUT HERE¹²

The heuristic or model at issue here is flexible and will vary from case to case – particular pairings of accounter and accountee might have several different relationships and thus be accounter in one and accountee in another. An employee may thus be accountable to the management of an organisation for his/her work performance whilst the management may well be accountable to the employee for the extent to which the company is complying with health and safety at work legislation. The employee may also be a shareholder and thus able to hold the management to account whilst both employee and management, as members of the community, may wish to hold the company to account for its pollution record.

The use of the language of contract here can be viewed as purely heuristic, and so as minimal in terms of the additional commitments that might flow from it. However, the language of contract can also be misleading (especially given the breadth of relationships that must be encompassed), and we can as easily talk, not of 'contract' but of a broader, and perhaps more basic, notion of 'mutual commitment'. Such commitment will obtain regardless of exactly how the mutuality at issue is expressed and independently of whether it is implicit or explicit, formal or informal. We might thus modify the account given immediately above so as to arrive at a slightly different model based around just this notion of mutual commitment.

There are a number of advantages to such a modification. First, it avoids referring to all of the relationships at issue by means of a term that would normally be used to apply to only some (the notion of contract is largely grounded in the idea of equitable exchange in contrast to other forms of mutuality that need not imply any exchange or indeed even equitability – a relation based in care, for instance, may involve almost no exchange at all, and certainly no *equitable* exchange¹³). Second, and perhaps more importantly, it avoids using a term that is

¹² Figure 5 is an adaptation and development of Gray et al, (1996, p39) and Gray et al., (forthcoming)

¹³ It is important to recognise that the fact that there may be no equitable exchange in such a relationship does not imply that it is also therefore not a relationship of mutual commitment. The mutuality of commitment at

1 itself dependent on more basic notions of mutuality and relationship – contract implicitly
2 depends upon the prior recognition of mutual commitment and relationship (even if of a
3 different sort than is established in the contract).¹⁴ The way the mutual commitments that are
4 at issue here may be expressed, and the extent to which they are formally codified (to which
5 they take on genuinely contractual form) will vary from one case to another – in the
6 workplace they may be subject to a very high level of codification, depending on the
7 commitments at issue, whereas in a family context, the codification may be minimal
8 (although between some family members, and with respect to some commitments, the level
9 of codification, even of contract, may also be relatively high – the commitment of children to
10 participate in household chores, for instance, may require a higher level of codification than
11 parents' commitment to assist with their childrens' homework).

12 Whether articulated in terms of 'contract' or 'mutual commitment', the essence of the model
13 set out here is the relationship between the parties and the role or roles ascribed to that
14 relationship. It is this relationship through which notions of responsibility and obligation are
15 established and through which associated rights to information (accountability) are
16 determined. This leads to the notion that a society may be thought of as a series of sets of
17 relationships - for example, among individuals, among organisations, between the State and
18 the individual or organisation, and between individuals and the rest of the natural
19 environment and so on¹⁵. Such a relational model may extend outwards to encompass
20 'society' as a whole, but it may also extend inwards to encompass the 'interior lives' of
21 individuals – thus the requirement of accountability is one that can be directed by an
22 individual at themselves (here the tie between reason-giving and accountability is made
23 particularly clear). Such 'internalisation' of accountability is at the heart of the development of
24 ethical practice as well as essential in the operation of systems of social control.

25 issue may be grounded, not in a mutuality present in the specific relationship itself, but rather in a mutuality of
26 commitment that operates at a more fundamental and more pervasive level. So the mutuality of commitment
27 evident in a care relationship does not imply that the one cared for has any specific commitment to the very
28 one who cares, but rather that both are embedded in a larger framework of commitment that makes up the
29 very fabric of social life and of their own lives. The mutuality of commitment at issue here is thus more basic
30 and more pervasive than any notion of contract alone can accommodate.

31 ¹⁴ This is the basis for the standard objection to contractarian accounts of social and political order to the
32 effect that 'contract' itself depends upon prior social and political structures and so cannot be foundational to
33 them – 'contract' is itself a particular social and political institution that is only operative within an existing
34 social and political context. To put the point in the terms of seventeenth and eighteenth century political
35 theory, there can be no 'contracts' in a state of nature, and so neither can there be any contract that is the
36 basis for the transition from the state of nature to civil society.

37 ¹⁵ This is intended to be somewhat wider, more embracing and less economical than Coase's "nexus of
38 contracts" (1937) although there seems little doubt that the spore of his highly influential ideas is present
39 here.

1 In essence, social life, and perhaps society as a whole, can be thought of as a series of
2 mutual commitments among the members of the society, as well as between members of
3 the society and the society itself (however that larger 'society' is defined or identified).¹⁶.

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5 While it is not appropriate to understand all of these mutual commitments contractually, yet a
6 contractual model can be useful here, and is clearly applicable to many such relationships.
7 Moreover, one reason to make use of the language of contract in some contexts is that it
8 provides a more powerful framework for mobilising forms of accounting and accountability as
9 these may be applied in situations where the need for accountability seems especially
10 pressing – that is, in situations in which there are indeed significant imbalances of power that
11 are strongly embedded, both formally and informally, within existing social and political
12 structures. Understood contractually, the formation of relationships of mutual commitment
13 can be thought of as either subject to the law or not so subject, with the latter arising from
14 the general context of society, the power structures we recognise/assume and normal social
15 intercourse, plus the more compelling moral or natural contracts (see, for example,
16 Likierman, 1986; Likierman & Creasey, 1985). That is, some relationships and parts of some
17 relationship are governed by law and formalised structures of power whereas other
18 relationships - and some parts of all relationships - are governed by the ruling ethics, values
19 and principles of the society, (Dillard, 2007).¹⁷ These (frequently implicit and/or informal)
20 `contracts', if we do indeed use that term, provide the basis for what we might think of as the
21 rights of the parties in that relationship - including rights and responsibilities relating to
22 information flows – i.e. *accountability*, in the sense of the term on which we are focusing
23 here. Whatever we believe about the justice of laws of a country or about the processes that
24 generate laws¹⁸, they are certainly the "rules of the game" by which each of us – including
25 organisations - are supposed to play¹⁹. The law lays down the minimum level of
26 responsibilities and rights and thus the minimum level of legal accountability at any given
27 time in any given country (Tinker, et al, 1991).

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47 ¹⁶ For more detail see Lehman (1999; 2001; 2002).

48 ¹⁷ Significantly, the same individuals will be related by both formal and informal structures, with the informal
49 structures often serving to reflect and reinforce the formal, and vice versa – so the politician or CEO will be
50 embedded in relations with those around them that are both formal and informal, and that allow the exercise
51 of power in more than one form and by more than one means. Organisations too will stand in relations to
52 individuals that are formal and informal, and that involve complex structures of power – not least through the
53 mediating role of individuals such as CEOs and others.

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56 ¹⁸ See, for example, Dowling & Pfeffer (1975), Stone (1975), Lindblom (1993).

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59 ¹⁹ Nothing we say here should be taken to imply that we believe there is a moral imperative to obey the law.
60 Indeed civil disobedience and direct action (e.g. demonstrations and the actions of Greenpeace and Earth
61 First!) may be essential democratic mechanisms to the maintenance of accountability.

1 There is a great deal more that can be said about accountability from a variety of points of
2 view (see, for example, Lerner and Tetlock, 1999; Höpfl, 2008) but one matter seems to
3 occupy the accounting literature in this regard and that is the matter of the exploitative,
4 oppressive and potentially contradictory nature of accountability relationships.
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7 McKernan (2012) for example, argues that accountability distracts and destroys the
8 singularity of responsibility and, particularly, that “.... *there can be no real personal*
9 *responsibility or accountability in the absence of autonomy*” (p260). He goes on to suggest
10 that “*responsibility may require that we be prepared to break the rules and take responsibility*
11 *for our own free action*” (p260). More pertinent still is the seam of literature which challenges
12 accountability for its oppressive nature (McKernan and McPhail, 2012). In essence it seems
13 that for many, accountability is an empirical notion (Tricker, 1983) and, as such, is only
14 actively discharged when one party has power over another, (see, for example, Messner,
15 2009; Roberts, 2009; Sinclair, 1995).
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18 What such criticisms show is not so much a problem with the notion of accountability itself,
19 but rather the way in which accountability has been appropriated into a discourse that itself
20 paradoxically undermines any genuine sense of accountability, or, indeed, of responsibility.
21 The demand to account is, as we argued above, a basic normative demand (see Owen
22 2008), one that derives from the character of social life as founded in relations of mutual
23 commitment. The notion of 'accountability' that has come to dominate much of contemporary
24 culture, and that is indeed employed in ways that are often oppressive, and corrosive of
25 responsibility, personal autonomy, and ethical conduct, represents a distortion of this more
26 fundamental sense of the term – a sense we would argue that cannot be abandoned, and
27 that deserves retrieval and re-appropriation. Moreover, in this respect, it is not only
28 'accountability' that has been turned to different ends, but with it, much of the language
29 traditionally associated with it, including the language of autonomy and responsibility –
30 indeed, ethics has itself been drawn into the same culture of compliance and control that is
31 at issue here (see Malpas 2012). The phenomenon is one that can be characterised in
32 general terms as a 'subversion of the good' – the appropriation of the language of the ethical
33 in the service of that which undermines the ethical.
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36 Whether or not we attribute all our ills to financial capitalism, it is quite clear that even the
37 informational accountability implicit (or even sometimes explicit) in relationships – especially
38 those with larger organisations - is not discharged, and that the issue of such accountability
39 cannot be ignored. Nowhere does this seem more apparent than when faced with evidence
40 of un-sustainability, and the tsunami of evidence-free counter-claims and deflections from
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(especially) the commercial world. The issue of accountability takes on a special significance in the face of the problems of sustainability, but it also cuts to the very heart of our understanding of social, political, and economic life: speaking fearlessly of the *inability* of organisations to meet either the expectations of a just and sustainable society or, indeed, their own claims in this regard. Moreover, once we abandon the notion of conventional accounting as the basis of social accounting, and allow relationships and accountabilities to determine the normative capacity of information flows – of accounts in actual fact – the place of a social accounting changes beyond recognition. It is with this in mind that we address the key component of this paper – the potential and possibilities of social accounts.

6. The Emergence of New Accounts

Once we shake off (at least some of) the shackles of conventional accounting and think of the articulation and discharge of accountability relationships as our focus then a range of possibilities for both *symbiotic* and *interstitial* accounts present themselves. What we envisage here are two themes – although not, themselves, mutually exclusive. The first theme is already well-represented in the social accounting literature as the “external social audits” – i.e. instances where accounts are typically constructed by entities independent of the organisation/entity accounted for. The second theme is represented by what we see broadly as “new accounts” where, typically, accounts are constructed around, for example, organisations which have been hitherto largely ignored by social accounting or perhaps have as their focus new notions of entity about which the account is produced. We explore each of these briefly below.

The external social audits – sometimes also called such things as counter accounts, shadow accounts etc., - have featured for many years in the social accounting literature (Medawar, 1976; Gray et al, 1991; Owen et al, 2000; Spence, 2009; Dey et al, 2011; 2012; 2013). Typified variously as “accounting for the other by the other” (Dey et al., 2011), the discharge of accountability for those who refuse to discharge their own accountability (Gray et al, 2009), counter-hegemonic accounting or (perhaps more contentiously) hegemonic civil society accounting (Spence, 2009), the external social audits virtually all share two characteristics: they are assembled and released by somebody other than the accountable entity of interest; and in most cases the focus of the account is a commercial organisation²⁰. What Wright’s analysis allows, however, is to recognise that although the vast majority of

²⁰ The work of Social Audit Ltd included, for example, a report on the UK’s Alkali Inspectorate (a forerunner to the Environmental Agency) whilst the work of Counter Information Services, for example, embraced both corporate and non-corporate targets including, for example, nuclear technology.

external social audits have interstitial origins and the majority may appear to be interstitial and conflictual in intent, there are some which appear to have been symbiotic.

Spence (2009), for example, reviews a range of those accounts with an explicitly challenging and conflict-orientated intention, accounts which critique, offer other voices and seek (to varying degrees) to cause capitalist entities embarrassment and to confront them with all too rare counters to their claims. Such accounts are clearly of both interstitial origin and interstitial intent: they are explicitly concerned with societal transformation through contest. However, the external social audits do contain a range of examples which, as far as one can tell, had strictly symbiotic intent. This is not a distinction often made, as far as we are aware. However, examples such as the Avon Rubber audit by Social Audit Ltd (Medawar, 1976) and the Oxfam/Unilever report (Clay, 2005) speak of interstitial entities seeking (at least initially) to develop and/or encourage explicitly symbiotic transformations.

This blurring of the interstitial and the symbiotic has further pertinence. That is, many of the institutions that support and ensure the continuance of capitalism are, themselves not capitalist institutions: they are definitionally interstitial though largely symbiotic with capitalism and, indeed, provide the means through which a number of the critical and subversive niches within capitalism exist and are maintained. Whilst it may not always be clear if all the organs of the state are, or are not strictly capitalist, it seems clear that many of the institutions of, for example, local government, education and, on occasion, quangos are clearly interstitial. (For one clear illustration, see Harte and Owen, 1987). It is observations such as this that help stimulate the possibilities of “new accounts”.

So, it would seem, we can use Wright's analysis to refine and develop our understanding (and ultimately deployment) of the external social audits. More enabling still, however, are the options that emerge once we begin to embrace Wright's wider purview – the second theme from above of the “new social accounts”

One of the largest omissions of the social accounting projects has been the lack of attention given to the enormous array of non-market entities for which accountabilities are still required. This is not only the public sector and third sector organisations (as Ball and Osborne, 2011 point out) but that much wider range of entities embracing churches, charities, NGOs, the World Bank, the United Nations (and its component organizations), states themselves, universities, health entities and so on and so forth. As a community we have been reminded of these possibilities by the pioneers (see, for example, Ball and Grubnic, 2007) but the span is much wider and whilst we might retain an entity basis for the accounting, there are many entities whose boundaries are little understood and often deliberately obscured.

Once we start thinking like this other possibilities present themselves: social and environmental accounts of the accounting profession itself; of accounting firms, of the very many business support entities such as the Institute of Directors or the WBCSD. Accounts are needed also of GRI and IIRC as well of Friends of the Earth and the Climate Change Coalition. The list is virtually endless, potentially exciting, and offers considerable possibilities for critical challenge and a new radicalization of accounts.

Since social accounting has traditionally been obsessed with **corporate accounts** it has yet to respond to the challenge offered by the possibilities of wider **entity accounts** and has barely begun to consider the potential accountabilities involved in **institutional accounts**.

What else can be imagined? We can easily envisage the possibilities for **academic accounts**, for example: accounts which challenge our communities' tacit assumptions and that explore, for instance, the unqualified and uncritical use of terms such as "sustainability" or "sustainable development". More widely we need to challenge ourselves and our lack of challenge (Lee, 1990). Are academics any longer the conscience of a nation? – we need accounts of how anyone can say that without laughing. We need accounts of **academic engagement** which respond to Sein's (2001) challenge about the irrelevance of the journals as manifestation of organic intellectuals. Indeed, we speculate that we need accounts of how "intellectuals" (if that is what academe comprises) became symbiotic and lost their interstitial potential, (see Spence, 2009).

Given the problems with symbiotic accounting, it is the potential for **interstitial accounts** that really excites. This continues (as we have mentioned earlier) the work of Medawar, (1976; 1978), Gray, Owen and Maunders (1991), Dey (2007), Spence (2009) and Dey et al, (2011) amongst others but we can widen our scope much further. It is not a case of just taking the important exhortations of Dillard and Brown (2012) about the need for multiple accounts but instead recognising the limitless array of potentially useful, emancipatory, challenging and conflicting accounts that our community can work towards. Figure 6 illustrates just a few of these possibilities on which literature already exists. The potential, of course, is limited only by imagination and possibly, by a degree of self-disciplining that perhaps prevents us from perceiving these accounts, forms of satire and (for example) cartoons as essentially similar approaches to the interstitial question and the speaking of truth to power. .

At this point, if social accounting has indeed established its right to be a field in and of itself then the potential of that field is a great deal more interesting and fruitful once it decides not to privilege only symbiotic accounts but imagines and produces interstitial and a new range of radical and critical accounts.

1 However, to what extent we should see all of these new external social audits and new
2 accounts predominantly and/or principally as mechanisms for the discharge of accountability
3 is not always clear, of course. Those of a more symbiotic intent appear to be motivated to
4 help an entity develop and discharge its own accountability whilst those of more explicitly
5 interstitial intent would seem to be engaged in some combination of speaking for/on behalf of
6 those whose relationships demand an accountability; speaking for some notion of principle
7 regarding such accountability; and/or directly and unequivocally seeking to speak truth to
8 power. Whilst accountability remains clearly one part of the functioning of these accounts, it
9 may actually be that accountability can no longer be seen as the *sine qua non* of some of
10 these developmental forms of social accounting
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19 7. Conclusions and Discussion

21 *[No] single group [is] the source or origin of a particular practice. Instead, the transformation*
22 *of accounting as a body of expertise takes place within and through an historically specific*
23 *ensemble of relations formed between a complex of actors and agencies, arguments and*
24 *ideals, calculative devices and mechanisms. It is such ensembles or assemblages that need to*
25 *be addressed"* (Miller, 1998, p618)
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29 The account envisaged here, although intended to motivate a radicalised and critical
30 conception of accounting that draws on the fundamental role of accounts and accountability
31 in social life, operates under no illusions about the potential of accounting to overcome the
32 problems that face us, certainly not the problems associated with resource depletion,
33 environmental degradation, and sustainability. Accounting offers no panacea for our
34 institutional, economic, or environmental ills. In fact, part of the reason for the importance of
35 accounts is the limitation in our knowledge and our capacity, and the tendency for all our
36 efforts to end in failure (see Malpas and Wickham, 1997). This is one feature that marks out
37 the concept of accounting advanced here from the opposed conception that dominates so
38 much of the dominant culture of 'accountability' within the corporate and governmental world
39 and that has provoked so much criticism (criticism almost entirely ignored, not only by the
40 corporate and governmental sectors, but also by many of those working within the discipline
41 of accounting itself).
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51 The commitment to account, to giving reasons, derives first from the character of human
52 social life as based in a plurality of actors and interests. As a result social life must always
53 be negotiatory if it is not to degenerate into mere violence, and negotiation can only operate
54 in an environment in which there is also a commitment to hold to account and give accounts;
55 Second, the requirement to give accounts derives from the fact of the partiality and fallibility
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1 of our knowledge and our capacities. Inasmuch as accounting derives from the fact of
2 plurality and partiality, so it must also embody in its institutions and practices the same
3 plurality and partiality. There can be no such thing as full accounting in the face of the
4 complexity of relationships, commitments and the limitless array of accounting possibilities.
5 As a result, accounting will always itself fail, and that is precisely why we must continue to
6 account, and to be accountable. Foucault's fearless speech, and the culture of critique and
7 resistance that derives from it, the culture expressed in the Quaker insistence on speaking
8 truth to power, is itself a form of accounting, of calling to account, but one that also
9 recognises the way in which such accounting must always recognise its own limitation (see
10 Malpas, 2009).
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17 The need to account is always present, and must be present in the very practice of
18 accounting – something not well-recognised in the contemporary discipline, to say nothing of
19 the 'business' of accounting. Accounting must render its own account, and to some extent,
20 this is the task that we have tried to begin in the discussion above through a speculative
21 reframing of accounting and especially of social accounting. This is a task that cannot be
22 accomplished by any single accounting. Indeed, the fact that accounting, as a discipline, has
23 proved relatively inadequate to this task so far is itself indicative of the impossibility of any
24 single system of accounts. Accounting must be a diverse and multiple practice just as
25 reason giving is diverse and multiple. The irony is that contemporary accounting has
26 uncritically and unreflectively developed into a monolithic practice that in effect prevents any
27 genuine accounting, especially of its own practice.
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WWF (2012) *Living Planet Report 2012* (Gland, Switzerland: WWF – World Wide Fund for Nature)

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Figure 1: WWF Living Planet Report 2012 –
Humanity's Ecological Footprint

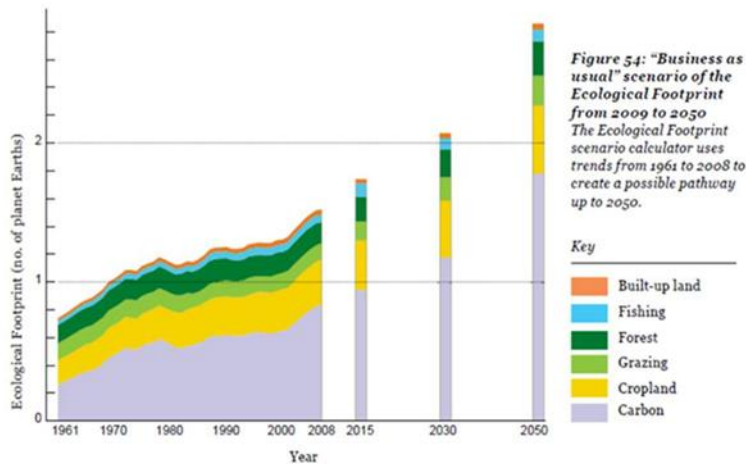
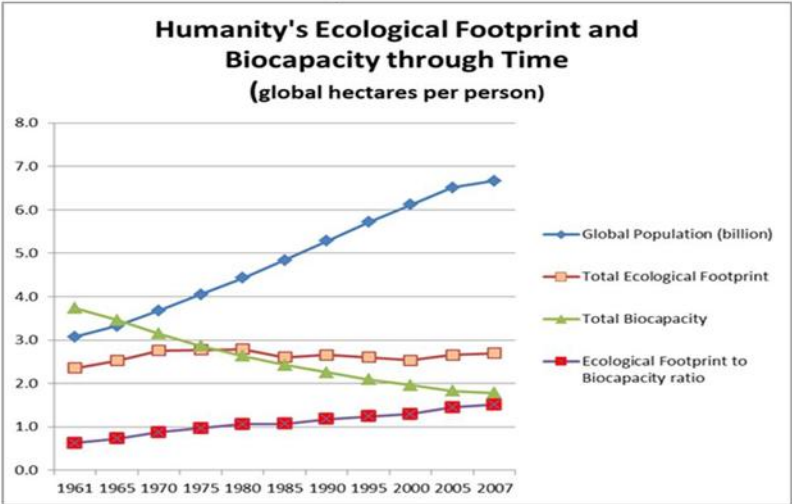


Figure 2: WWF Living Planet Report 2012
Comparative Data



The chart displays the Ecological Deficit per capita for four income categories. The Y-axis ranges from 30.0 down to (15.0). The X-axis is labeled 'Low-to-High Income Countries'. The categories are: Low Income Countries, Low-Middle Income Countries, Upper Middle Income Countries, and High Income Countries. The deficit is generally low for Low Income and Low-Middle Income countries, increases significantly for Upper Middle Income countries, and then decreases for High Income countries.

Income Category	Ecological Deficit per capita (Approximate)
Low Income Countries	0.0 to 2.0
Low-Middle Income Countries	0.0 to 10.0
Upper Middle Income Countries	0.0 to 28.0
High Income Countries	(10.0) to 8.0

BETTER CHOICES

FROM A ONE PLANET PERSPECTIVE

Redirect Financial Flows

- Value nature
- Account for environmental and social costs
- Support and reward conservation, sustainable resource management and innovation

Preserve Natural Capital

- Restore damaged ecosystems and ecosystem services
- Halt loss of priority habitats
- Significantly expand the global protected areas network

Produce Better

- Significantly reduce inputs and waste in production systems
- Manage resources sustainably
- Scale-up renewable energy production

Consume More Wisely

- Adopt low-impact lifestyles
- Change energy consumption patterns
- Promote healthy consumption patterns

Equitable Resource Governance

- Share available resources
- Make fair and ecologically informed choices
- Measure success beyond GDP

ECOSYSTEM INTEGRITY

FOOD, WATER AND ENERGY SECURITY

BIODIVERSITY CONSERVATION

WWF'S ONE PLANET PERSPECTIVE PROPOSES TO MANAGE, GOVERN AND SHARE NATURAL CAPITAL WITHIN THE EARTH'S ECOLOGICAL BOUNDARIES

Figure 5: A simple model of accountability

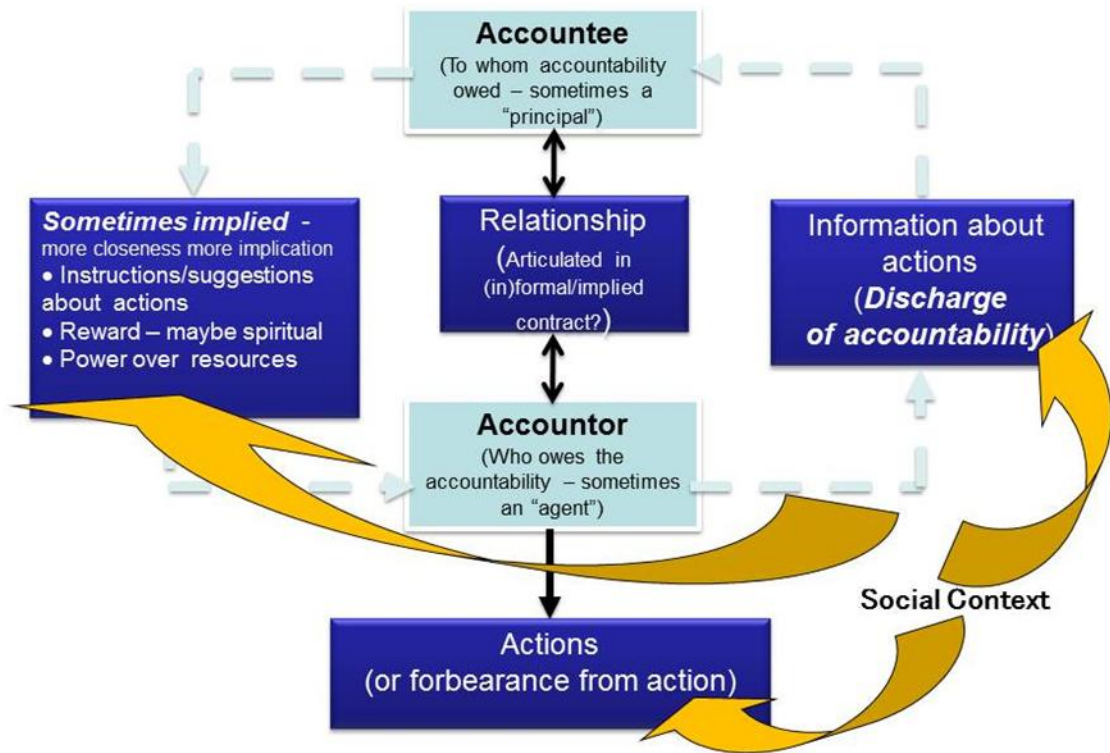


Figure 6: The Tip of the Interstitial Iceberg: Examples of external social audits and newer forms of accounts emerging from civil society

- Accounts of capitalism
 - e.g. Collison et al, (2007), (2010);
- Critical National Accounts
 - WWF (2012);
- Accounts of un-sustainability
 - e.g. Gray, (2006)
- Accounts of the oppressed/silenced
 - e.g. Cooper et al, (2005);
- Accounts of the profession/corruption
 - e.g. Sikka, (2010a); (2010b)
- Silent + Shadow Accounts
 - Gibson et al, (2001); Dey et al., (2011)
- External Social Audits
 - e.g. Harte and Owen, (1987)
- Counter Accounts
 - e.g. Gallhofer et al., (2006), Steiner, (2010)
- Performance-portrayal gaps
 - e.g. Adams, (2004)
- Accounts for sustainability
 - e.g. Bebbington, (2007)
- Accounts as imagining
 - e.g. Davison and Warren, (2009)
- Accounts of Supply Chain + Accreditation
 - Locke et al (2007)
- Regional Accounts of Water, Air, Land , etc.,
 - e.g. Lewis and Russell (2011)